

5 assessment and review" are hereby changed to "tax commission" and  
 6 the word "board" is hereby changed to "commission", and the code  
 7 editor is hereby authorized to make said changes.

Approved April 12, 1939.

## CHAPTER 198

### COLLECTION OF TAXES FROM EXPRESS COMPANIES

H. F. 518

AN ACT to amend sections seven thousand seventy-nine (7079), seven thousand eighty (7080), seven thousand eighty-one (7081), seven thousand eighty-two (7082), seven thousand eighty-three (7083), seven thousand eighty-four (7084), and seven thousand eighty-five (7085), chapter three hundred thirty-nine (339), code, 1935, relating to collection of taxes from express companies.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Amend section seven thousand seventy-nine (7079),  
 2 Code, 1935, by changing the words "board of assessment and review"  
 3 to the words "tax commission" in lines four (4) and five (5) thereof.

1 SEC. 2. Amend section seven thousand eighty (7080), Code, 1935,  
 2 by changing the words "board of assessment and review" to the words  
 3 "tax commission" in lines two (2) and three (3) and lines seven (7)  
 4 and eight (8) thereof.

1 SEC. 3. Amend section seven thousand eighty-one (7081), Code,  
 2 1935, by changing the words "board of assessment and review" to  
 3 the words "tax commission" in lines three (3) and four (4) and  
 4 eleven (11) thereof.

1 SEC. 4. Amend section seven thousand eighty-two (7082), Code,  
 2 1935, by changing the words "board of assessment and review" to  
 3 the words "tax commission" in lines one (1) and two (2), and in lines  
 4 ten (10) and twenty (20) thereof.

5 Further amend said section by changing the word "board" to "com-  
 6 mission" in lines twelve (12), thirteen (13), and sixteen (16) thereof.

1 SEC. 5. Amend section seven thousand eighty-three (7083), Code,  
 2 1935, by changing the words "board of assessment and review" to the  
 3 words "tax commission" in line two (2), lines twenty-two (22) and  
 4 twenty-three (23), line thirty-six (36), and in lines forty-six (46)  
 5 and forty-seven (47) thereof.

6 Further amend by changing the word "board" to the word "com-  
 7 mission" in line fifteen (15) and sixty-five (65) thereof.

1 SEC. 6. Amend section seven thousand eighty-four (7084), Code,  
 2 1935, by changing the words "board of assessment and review" to "tax  
 3 commission" in line one (1) thereof.

1 SEC. 7. Amend section seven thousand eighty-five (7085), Code,  
 2 1935, by changing the words "board of assessment and review" to "tax  
 3 commission" in lines one (1) and two (2) thereof.

4 Further amend said section by changing the word "board" to "com-  
5 mission" in line eleven (11) thereof.

1 SEC. 8. Wherever the words "board of assessment and review" or  
2 "board", referring to the board of assessment and review, appear in  
3 chapter three hundred thirty-nine (339), Code, 1935, and have not  
4 been specifically referred to in this act, the words "board of assess-  
5 ment and review" are hereby changed to "tax commission" and the  
6 word "board" is hereby changed to "commission" and the code editor  
7 is hereby authorized to make said changes.

Approved April 12, 1939.

## CHAPTER 199

### COLLECTION OF TAXES FROM ELECTRIC TRANSMISSION LINES

#### H. F. 519

AN ACT to amend sections seventy hundred ninety (7090), seventy hundred ninety-two (7092), seventy hundred ninety-three (7093), seventy hundred ninety-four (7094), seventy hundred ninety-five (7095), seventy-hundred ninety-six (7096), seventy hundred ninety-seven (7097), seventy hundred ninety-eight (7098), and seventy-one hundred (7100), chapter three hundred forty (340), code, 1935, relating to the collection of taxes from electric transmission lines.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Amend section seventy hundred ninety (7090), Code,  
2 1935, by changing the words "board of assessment and review" to  
3 "tax commission" in line eight (8) thereof.

1 SEC. 2. Amend section seventy hundred ninety-two (7092), Code,  
2 1935, by changing the words "board of assessment and review" to "tax  
3 commission" in line three (3) thereof.

1 SEC. 3. Amend section seventy hundred ninety-three (7093), Code,  
2 1935, by changing the words "board of assessment and review" to  
3 "tax commission" in lines eight (8) and nine (9), lines fifteen (15)  
4 and sixteen (16) and lines twenty-one (21) and twenty-two (22)  
5 thereof.

1 SEC. 4. Amend section seventy hundred ninety-four (7094), Code,  
2 1935, by changing the words "board of assessment and review" to  
3 "tax commission" in lines one (1) and two (2), and lines eighteen (18)  
4 and nineteen (19) thereof.

1 SEC. 5. Amend section seventy hundred ninety-five (7095), Code,  
2 1935, by changing the words "board of assessment and review" to  
3 "tax commission" in lines two (2) and three (3) thereof.

1 SEC. 6. Amend section seventy hundred ninety-six (7096), Code,  
2 1935, by changing the words "board of assessment and review" to  
3 "tax commission" in line four (4) thereof.

1 SEC. 7. Amend section seventy-hundred ninety-seven (7097), Code,  
2 1935, by changing the words "board of assessment and review" to "tax  
3 commission" in line two (2) thereof.